



Los Angeles County AUDIT COMMITTEE

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February 11, 2011

TO: All Department Heads

FROM: Lori Glasgow, Chair
Audit Committee

SUBJECT: BOARD POLICY ON RESPONSES TO AUDIT REPORTS

Board of Supervisors [Policy 4.050](#), Audit Follow-Up, requires departments to take timely action in response to audits of County operations, and to respond in writing to any audit recommendations, disallowances or questioned costs.

To clarify the Board policy and to assist the Auditor-Controller (A-C) in issuing timely, audit reports, the Audit Committee expects departments to respond in writing to A-C audit reports within 30 days of receiving the draft report. This will allow the A-C to attach the department's response and/or corrective action plan to the final report before it is issued to the Board of Supervisors. Departments may take longer than 30 days to respond with the agreement of the A-C.

If the A-C does not receive a department's response within 30 days (or longer if the A-C agrees), the A-C will issue their final report to the Board without the department's written response. In these instances, Board Policy 4.050 requires departments to respond in writing to the Board within 60 days after delivery of the A-C's final audit report. If a law or external funding source requires a shorter response time (e.g., if a federal law requires responses within 30 days, etc.) departments are still required to meet those shorter response times.

Please call Jim Schneiderman at (213) 253-0101 if you have any questions.

c: Wendy L. Watanabe, Auditor-Controller